## Remarks/Arguments:

Reconsideration of the application is requested.

Claims 1-22 remain in the application. Claim 1 has been amended. Claims 11-22 have been withdrawn from consideration. Claim 23 was previously cancelled.

In item 3 on page 2 of the above-identified Office action, claims 1-10 have been rejected under 35 U.S.C. § 112, second paragraph as failing to set forth the subject matter which applicant regards as his invention.

More specifically, the Examiner refers to page 12, lines 6-9 of the response filed 8/3/05, and states that the corrugating step in step "d" is not optional. Applicants respectfully disagree with the Examiner. More specifically, the remarks in the response of 8/3/05 stated that at least some of the sheet metal layers must be corrugated. In other words, corrugating is not optional for any corrugated sheet metal layers. The corrugating step is required for any corrugated layers. However, the smooth layers do not require any corrugations. Therefore, the smooth sheets are not corrugated. The remarks in the response do not state that all the sheets must be

corrugated, instead, only the corrugated sheets need to be corrugated. Therefore, it is respectfully believed that the claims do set forth the subject matter that applicant regards as his invention. Therefore, the claims have not been amended to overcome the rejection.

It is accordingly believed that the specification and the claims meet the requirements of 35 U.S.C. § 112, first and second paragraphs. Should the Examiner find any further objectionable items, counsel would appreciate a telephone call during which the matter may be resolved.

In item 5 on page 3 of the above-identified Office action, claims 1-8 have been rejected as being fully anticipated by Toshiaki (JP 01012018) under 35 U.S.C. § 102.

The rejection has been noted and the claims have been amended in an effort to even more clearly define the invention of the instant application. The claims are patentable for the reasons set forth below. Support for the changes is found on page 19, lines 23-26 of the specification.

Before discussing the prior art in detail, it is believed that a brief review of the invention as claimed, would be helpful.

Applic. No. 10/650,054
Amdt. dated March 1, 2006
Reply to Office action of December 1, 2005
Claim 1 calls for, inter alia:

constructing at least one hole with the hole edge in the sheet metal layer at the at least one associated hole position and, if required, corrugating at least a portion of the section such that any corrugated layers are properly perforated and then corrugated.

The Toshiaki reference discloses the implementation of recesses by drilling a plurality of holes in a metal plate before the winding of a metal carrier. Toshiaki discloses that "plural holes 50-52 are drilled in the metal carrier catalyzer 20 made up of assembling a flat metal plate 21 and a corrugated metal plate 22 as one body at specified intervals" (abstract constitution). Therefore, Toshiaki discloses that the holes are drilled in the flat metal plate and the corrugated metal plate in the same operation. Accordingly, the holes are drilled in the corrugated metal plate after it has been corrugated.

The reference does not show constructing at least one hole with the hole edge in the sheet metal layer at the at least one associated hole position and, if required, corrugating at least a portion of the section such that any corrugated layers are properly perforated and then corrugated, as recited in

claim 1 of the instant application. The Toshiaki reference discloses that a hole is formed in the flat plate and the corrugated plate in the same operation, as the hole is formed in both the plates at the same time after the two plates are disposed on top of each other. Toshiaki does not disclose that the corrugated plate is corrugated after a flat sheet has a hole formed therein. This is contrary to the invention of the instant application as claimed, which recites constructing at least one hole with the hole edge in the sheet metal layer at the at least one associated hole position and, if required, corrugating at least a portion of the section such that any corrugated layers are properly perforated and then corrugated.

Furthermore, it is respectfully noted that the Examiner's comments in the response to arguments on page 5 of the Office action are no longer valid. More specifically, claim 1 recites that any corrugated layers are properly perforated and then corrugated. Therefore, claim 1 do require that a flat sheet has a hole formed therein and is then corrugated.

Accordingly, it is respectfully believed that the Examiner's arguments are not valid.

Since claim 1 is believed to be allowable over Toshiaki dependent claims 2-8 are believed to be allowable over Toshiaki as well.

In item 7 on page 4 of the Office action, claims 9 and 10 have been rejected as being obvious over Toshiaki (JP 01012018) under 35 U.S.C. § 103. Since claim 1 is believed to be allowable, dependent claims 9 and 10 are believed to be allowable as well.

It is accordingly believed to be clear that none of the references, whether taken alone or in any combination, either show or suggest the features of claim 1. Claim 1 is, therefore, believed to be patentable over the art and since all of the dependent claims are ultimately dependent on claim 1, they are believed to be patentable as well.

In view of the foregoing, reconsideration and allowance of claims 1-10 are solicited.

In the event the Examiner should still find any of the claims to be unpatentable, counsel respectfully requests a telephone call so that, if possible, patentable language can be worked out.

If an extension of time for this paper is required, petition for extension is herewith made.

Please charge any other fees which might be due with respect to Sections 1.16 and 1.17 to the Deposit Account of Lerner Greenberg & Stemer LLP, No. 12-1099.

Respectfully submitted,

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